

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2019

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2019 proposal to establish cost allocations or billings for fiscal year 2021 are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature

Stacy Neal

Name of Official

Stacy Neal

Title

Director, Division of Accounting

Date of Execution

March 9, 2020

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2019

Table of Contents

Scope of Plan.....	i
Fixed Costs for Use in Fiscal Year 2021.....	Page 1
Calculation of Roll-Forward Adjustments.....	Page 3
Actual Cost Allocations for Fiscal Year 2019.....	Tab I
Carry-Forward Allocations for Fiscal Year 2019.....	Tab II

STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2021.

The fixed allocations for the Fiscal Year 2021 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2017 allocations from the Actual Fiscal Year 2019 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2019 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Depreciation
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies regardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Jessica Prater, Division of Accounting at (573) 526-6418.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2021
 BASED ON FY 2019 ACTUAL COSTS WITH CARRY-FORWARD

Page 1

	BUILDING DEPRECIATION	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	629,938	413	(1,633)	---	42,702	101,072	---
JUDICIARY	114,288	2,524	908,115	36,492	244,778	625,496	---
GOVERNOR	51,398	31	70,168	77,450	2,266	5,116	80
LT GOVERNOR	11,798	6	---	5,929	493	1,240	---
AUDITOR	65,623	79	(7,514)	1,909	6,321	17,982	1,919
ATTORNEY GENERAL	205,826	222	200,106	4,681	30,307	53,790	2,791
AGRICULTURE	140,758	982	16,831	53,266	56,223	28,674	12,363
INSURANCE	306,632	845	24,182	(9,763)	24,032	85,359	5,497
CONSERVATION	---	1,146	---	10,958	128,322	284,458	82,658
ECONOMIC DEVELOPMENT	170,077	1,579	182,631	86,156	41,220	39,218	19,800
EDUCATION	180,590	543	1,265,267	137,613	385,147	389,248	345,888
HIGHER ED	25,190	1,902	---	57,907	13,368	8,990	34,333
HEALTH	916,933	1,130	215,942	80,662	131,276	72,663	289,824
HIGHWAYS	---	3,516	---	43,668	248,984	852,130	---
LABOR	130,788	354	198,048	134,840	494,721	27,764	4,177
MENTAL HEALTH	83,173	5,399	7,970,160	94,767	352,978	436,353	167,953
NATURAL RESOURCES	514,100	1,028	552,260	58,178	70,677	117,481	14,823
PUBLIC SAFETY	273,035	36,473	2,242,939	145,619	365,752	574,925	210,285
SOCIAL SERVICES	703,899	5,296	2,669,814	173,363	490,913	226,571	1,111,198
CORRECTIONS	116,002	7,260	15,723,820	86,965	297,579	285,841	786,072
TOTAL	4,640,048	70,728	32,231,136	1,280,660	3,428,059	4,234,371	3,089,661
	=====	=====	=====	=====	=====	=====	=====

Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2021
 BASED ON FY 2019 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 21
LEGISLATURE	14,163	2,540	14,596	155,360	790	959,941
JUDICIARY	87,035	15,276	806,014	32,883	5,051	2,877,952
GOVERNOR	995	125	2,814	16,191	187	226,821
LT GOVERNOR	213	29	78	3,251	16	23,053
AUDITOR	2,680	423	17,393	31,735	146	138,696
ATTORNEY GENERAL	7,571	1,524	1,046,432	75,860	339	1,629,449
AGRICULTURE	8,684	2,355	14,898	1,475	71	336,580
INSURANCE	16,022	1,578	144,914	88,302	4	687,604
CONSERVATION	39,283	6,464	6,444	—	2,168	561,901
ECONOMIC DEVELOPMENT	17,125	2,189	70,533	156,096	22	786,646
EDUCATION	54,552	8,754	96,966	113,175	72,777	3,050,520
HIGHER ED	1,332	433	35,143	22,952	12,833	214,383
HEALTH	38,847	5,136	170,712	45,473	7,813	1,976,411
HIGHWAYS	120,204	11,612	20,202	208,419	7,748	1,516,483
LABOR	12,942	15,139	236,807	101,658	203	1,357,441
MENTAL HEALTH	169,245	25,001	223,387	(306)	17,521	9,545,631
NATURAL RESOURCES	37,593	3,851	187,401	125,817	2,151	1,685,360
PUBLIC SAFETY	123,135	20,399	320,576	93,520	17,865	4,424,523
SOCIAL SERVICES	140,417	71,226	1,018,160	160,703	38,520	6,810,080
CORRECTIONS	211,848	29,194	1,184,112	368	14,617	18,743,678
TOTAL	1,103,886	223,248	5,617,582	1,432,932	200,842	57,553,153
	=====	=====	=====	=====	=====	=====

Notes:

(2) Risk management administration and administrative services to the Office of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 3

BUILDING DEPRECIATION	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	629,936	629,934	2	629,936	629,938
JUDICIARY	114,288	114,288	---	114,288	114,288
GOVERNOR	51,398	51,398	---	51,398	51,398
LT GOVERNOR	11,799	11,800	(1)	11,799	11,798
AUDITOR	65,442	65,261	181	65,442	65,623
ATTORNEY GENERAL	205,825	205,824	1	205,825	205,826
AGRICULTURE	140,770	140,782	(12)	140,770	140,758
INSURANCE	291,501	276,370	15,131	291,501	306,632
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	183,930	197,783	(13,853)	183,930	170,077
EDUCATION	175,463	170,336	5,127	175,463	180,590
HIGHER ED	24,997	24,804	193	24,997	25,190
HEALTH	917,514	918,095	(581)	917,514	916,933
HIGHWAYS	---	---	---	---	---
LABOR	131,605	132,422	(817)	131,605	130,788
MENTAL HEALTH	83,173	83,173	---	83,173	83,173
NATURAL RESOURCES	514,107	514,114	(7)	514,107	514,100
PUBLIC SAFETY	270,330	267,625	2,705	270,330	273,035
SOCIAL SERVICES	859,845	1,015,791	(155,946)	859,845	703,899
CORRECTIONS	160,454	204,906	(44,452)	160,454	116,002
TOTAL	4,832,377	5,024,706	(192,329)	4,832,377	4,640,048

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 4

INSURANCE	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	409	405	4	409	413
JUDICIARY	2,532	2,540	(8)	2,532	2,524
GOVERNOR	21	11	10	21	31
LT GOVERNOR	5	4	1	5	6
AUDITOR	73	67	6	73	79
ATTORNEY GENERAL	218	214	4	218	222
AGRICULTURE	671	360	311	671	982
INSURANCE	843	841	2	843	845
CONSERVATION	1,152	1,158	(6)	1,152	1,146
ECONOMIC DEVELOPMENT	1,040	501	539	1,040	1,579
EDUCATION	1,611	2,679	(1,068)	1,611	543
HIGHER ED	1,109	316	793	1,109	1,902
HEALTH	1,153	1,176	(23)	1,153	1,130
HIGHWAYS	3,450	3,384	66	3,450	3,516
LABOR	412	470	(58)	412	354
MENTAL HEALTH	5,245	5,091	154	5,245	5,399
NATURAL RESOURCES	1,215	1,402	(187)	1,215	1,028
PUBLIC SAFETY	45,718	54,963	(9,245)	45,718	36,473
SOCIAL SERVICES	5,368	5,440	(72)	5,368	5,296
CORRECTIONS	7,137	7,014	123	7,137	7,260
TOTAL	79,382	88,036	(8,654)	79,382	70,728

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 5

WORKERS' COMP	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	4,189	10,011	(5,822)	4,189	(1,633)
JUDICIARY	1,033,625	1,159,135	(125,510)	1,033,625	908,115
GOVERNOR	53,813	37,458	16,355	53,813	70,168
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	7,514	(7,514)	---	(7,514)
ATTORNEY GENERAL	146,004	91,902	54,102	146,004	200,106
AGRICULTURE	24,610	32,389	(7,779)	24,610	16,831
INSURANCE	16,677	9,172	7,505	16,677	24,182
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	113,703	44,775	68,928	113,703	182,631
EDUCATION	1,262,061	1,258,855	3,206	1,262,061	1,265,267
HIGHER ED	---	---	---	---	---
HEALTH	257,092	298,242	(41,150)	257,092	215,942
HIGHWAYS	---	---	---	---	---
LABOR	162,317	126,586	35,731	162,317	198,048
MENTAL HEALTH	9,233,081	10,496,002	(1,262,921)	9,233,081	7,970,160
NATURAL RESOURCES	506,317	460,374	45,943	506,317	552,260
PUBLIC SAFETY	2,188,108	2,133,277	54,831	2,188,108	2,242,939
SOCIAL SERVICES	2,285,927	1,902,040	383,887	2,285,927	2,669,814
CORRECTIONS	13,630,411	11,537,002	2,093,409	13,630,411	15,723,820
TOTAL	30,917,935	29,604,734	1,313,201	30,917,935	32,231,136

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 6

BUDGET & PLANNING	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	---	---	---	---	---
JUDICIARY	38,146	39,800	(1,654)	38,146	36,492
GOVERNOR	62,568	47,686	14,882	62,568	77,450
LT GOVERNOR	4,592	3,255	1,337	4,592	5,929
AUDITOR	1,665	1,421	244	1,665	1,909
ATTORNEY GENERAL	4,289	3,897	392	4,289	4,681
AGRICULTURE	49,146	45,026	4,120	49,146	53,266
INSURANCE	24,372	58,507	(34,135)	24,372	(9,763)
CONSERVATION	10,041	9,124	917	10,041	10,958
ECONOMIC DEVELOPMENT	78,361	70,566	7,795	78,361	86,156
EDUCATION	125,387	113,161	12,226	125,387	137,613
HIGHER ED	61,004	64,101	(3,097)	61,004	57,907
HEALTH	77,654	74,646	3,008	77,654	80,662
HIGHWAYS	41,275	38,882	2,393	41,275	43,668
LABOR	98,645	62,450	36,195	98,645	134,840
MENTAL HEALTH	78,310	61,853	16,457	78,310	94,767
NATURAL RESOURCES	53,688	49,198	4,490	53,688	58,178
PUBLIC SAFETY	126,043	106,467	19,576	126,043	145,619
SOCIAL SERVICES	187,601	201,839	(14,238)	187,601	173,363
CORRECTIONS	69,480	51,995	17,485	69,480	86,965
TOTAL	1,192,267	1,103,874	88,393	1,192,267	1,280,660

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 7

ACCOUNTING & PAYROLL	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	32,982	23,262	9,720	32,982	42,702
JUDICIARY	187,264	129,750	57,514	187,264	244,778
GOVERNOR	2,067	1,868	199	2,067	2,266
LT GOVERNOR	373	253	120	373	493
AUDITOR	5,327	4,333	994	5,327	6,321
ATTORNEY GENERAL	24,489	18,671	5,818	24,489	30,307
AGRICULTURE	44,717	33,211	11,506	44,717	56,223
INSURANCE	29,005	33,978	(4,973)	29,005	24,032
CONSERVATION	122,096	115,870	6,226	122,096	128,322
ECONOMIC DEVELOPMENT	44,729	48,238	(3,509)	44,729	41,220
EDUCATION	419,760	454,373	(34,613)	419,760	385,147
HIGHER ED	10,711	8,054	2,657	10,711	13,368
HEALTH	161,597	191,918	(30,321)	161,597	131,276
HIGHWAYS	394,080	539,176	(145,096)	394,080	248,984
LABOR	314,950	135,179	179,771	314,950	494,721
MENTAL HEALTH	304,677	256,376	48,301	304,677	352,978
NATURAL RESOURCES	107,305	143,933	(36,628)	107,305	70,677
PUBLIC SAFETY	299,385	233,018	66,367	299,385	365,752
SOCIAL SERVICES	420,771	350,629	70,142	420,771	490,913
CORRECTIONS	316,806	336,033	(19,227)	316,806	297,579
TOTAL	3,243,091	3,058,123	184,968	3,243,091	3,428,059

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 8

PERSONNEL	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	50,536	---	50,536	50,536	101,072
JUDICIARY	312,748	---	312,748	312,748	625,496
GOVERNOR	2,558	---	2,558	2,558	5,116
LT GOVERNOR	620	---	620	620	1,240
AUDITOR	8,991	---	8,991	8,991	17,982
ATTORNEY GENERAL	26,895	---	26,895	26,895	53,790
AGRICULTURE	33,406	38,138	(4,732)	33,406	28,674
INSURANCE	57,667	29,975	27,692	57,667	85,359
CONSERVATION	142,229	---	142,229	142,229	284,458
ECONOMIC DEVELOPMENT	61,464	83,710	(22,246)	61,464	39,218
EDUCATION	194,624	---	194,624	194,624	389,248
HIGHER ED	4,495	---	4,495	4,495	8,990
HEALTH	139,050	205,437	(66,387)	139,050	72,663
HIGHWAYS	426,065	---	426,065	426,065	852,130
LABOR	50,924	74,084	(23,160)	50,924	27,764
MENTAL HEALTH	597,126	757,899	(160,773)	597,126	436,353
NATURAL RESOURCES	141,841	166,201	(24,360)	141,841	117,481
PUBLIC SAFETY	422,654	270,383	152,271	422,654	574,925
SOCIAL SERVICES	506,674	786,777	(280,103)	506,674	226,571
CORRECTIONS	788,963	1,292,085	(503,122)	788,963	285,841
TOTAL	3,969,530	3,704,689	264,841	3,969,530	4,234,371

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 9

PURCHASING	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	40	---	40	40	80
LT GOVERNOR	---	---	---	---	---
AUDITOR	1,765	1,611	154	1,765	1,919
ATTORNEY GENERAL	4,966	7,141	(2,175)	4,966	2,791
AGRICULTURE	10,191	8,019	2,172	10,191	12,363
INSURANCE	4,961	4,425	536	4,961	5,497
CONSERVATION	74,211	65,764	8,447	74,211	82,658
ECONOMIC DEVELOPMENT	44,232	68,664	(24,432)	44,232	19,800
EDUCATION	303,823	261,758	42,065	303,823	345,888
HIGHER ED	29,442	24,551	4,891	29,442	34,333
HEALTH	261,124	232,424	28,700	261,124	289,824
HIGHWAYS	---	---	---	---	---
LABOR	3,445	2,713	732	3,445	4,177
MENTAL HEALTH	143,591	119,229	24,362	143,591	167,953
NATURAL RESOURCES	20,564	26,305	(5,741)	20,564	14,823
PUBLIC SAFETY	189,989	169,693	20,296	189,989	210,285
SOCIAL SERVICES	1,020,040	928,882	91,158	1,020,040	1,111,198
CORRECTIONS	692,389	598,706	93,683	692,389	786,072
TOTAL	2,804,773	2,519,885	284,888	2,804,773	3,089,661

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 10

GENERAL SERVICES	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	13,036	11,909	1,127	13,036	14,163
JUDICIARY	80,673	74,311	6,362	80,673	87,035
GOVERNOR	659	323	336	659	995
LT GOVERNOR	160	107	53	160	213
AUDITOR	2,319	1,958	361	2,319	2,680
ATTORNEY GENERAL	6,938	6,305	633	6,938	7,571
AGRICULTURE	8,617	8,550	67	8,617	8,684
INSURANCE	14,855	13,688	1,167	14,855	16,022
CONSERVATION	36,688	34,093	2,595	36,688	39,283
ECONOMIC DEVELOPMENT	15,855	14,585	1,270	15,855	17,125
EDUCATION	50,223	45,894	4,329	50,223	54,552
HIGHER ED	1,160	988	172	1,160	1,332
HEALTH	35,868	32,889	2,979	35,868	38,847
HIGHWAYS	109,903	99,602	10,301	109,903	120,204
LABOR	13,135	13,328	(193)	13,135	12,942
MENTAL HEALTH	154,029	138,813	15,216	154,029	169,245
NATURAL RESOURCES	36,588	35,583	1,005	36,588	37,593
PUBLIC SAFETY	109,024	94,913	14,111	109,024	123,135
SOCIAL SERVICES	130,697	120,977	9,720	130,697	140,417
CORRECTIONS	203,512	195,176	8,336	203,512	211,848
TOTAL	1,023,939	943,992	79,947	1,023,939	1,103,886

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 11

TREASURER DISBURSEMENTS	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	1,972	1,404	568	1,972	2,540
JUDICIARY	11,619	7,962	3,657	11,619	15,276
GOVERNOR	114	103	11	114	125
LT GOVERNOR	22	15	7	22	29
AUDITOR	341	259	82	341	423
ATTORNEY GENERAL	1,299	1,074	225	1,299	1,524
AGRICULTURE	2,107	1,859	248	2,107	2,355
INSURANCE	1,757	1,936	(179)	1,757	1,578
CONSERVATION	6,503	6,542	(39)	6,503	6,464
ECONOMIC DEVELOPMENT	2,447	2,705	(258)	2,447	2,189
EDUCATION	16,353	23,952	(7,599)	16,353	8,754
HIGHER ED	432	431	1	432	433
HEALTH	7,789	10,442	(2,653)	7,789	5,136
HIGHWAYS	20,514	29,416	(8,902)	20,514	11,612
LABOR	11,156	7,173	3,983	11,156	15,139
MENTAL HEALTH	20,293	15,585	4,708	20,293	25,001
NATURAL RESOURCES	5,915	7,979	(2,064)	5,915	3,851
PUBLIC SAFETY	17,047	13,695	3,352	17,047	20,399
SOCIAL SERVICES	55,763	40,300	15,463	55,763	71,226
CORRECTIONS	25,013	20,832	4,181	25,013	29,194
TOTAL	208,456	193,664	14,792	208,456	223,248

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 12

RECORDS MANAGEMENT	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	14,936	15,276	(340)	14,936	14,596
JUDICIARY	737,582	669,150	68,432	737,582	806,014
GOVERNOR	2,783	2,752	31	2,783	2,814
LT GOVERNOR	78	78	---	78	78
AUDITOR	19,352	21,311	(1,959)	19,352	17,393
ATTORNEY GENERAL	993,344	940,256	53,088	993,344	1,046,432
AGRICULTURE	13,394	11,890	1,504	13,394	14,898
INSURANCE	145,044	145,174	(130)	145,044	144,914
CONSERVATION	4,534	2,624	1,910	4,534	6,444
ECONOMIC DEVELOPMENT	68,681	66,829	1,852	68,681	70,533
EDUCATION	77,736	58,506	19,230	77,736	96,966
HIGHER ED	33,765	32,387	1,378	33,765	35,143
HEALTH	179,397	188,082	(8,685)	179,397	170,712
HIGHWAYS	18,411	16,620	1,791	18,411	20,202
LABOR	232,541	228,275	4,266	232,541	236,807
MENTAL HEALTH	255,304	287,221	(31,917)	255,304	223,387
NATURAL RESOURCES	174,889	162,377	12,512	174,889	187,401
PUBLIC SAFETY	299,078	277,580	21,498	299,078	320,576
SOCIAL SERVICES	1,006,070	993,980	12,090	1,006,070	1,018,160
CORRECTIONS	1,090,862	997,612	93,250	1,090,862	1,184,112
TOTAL	5,367,781	5,117,980	249,801	5,367,781	5,617,582

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 13

SECURITY	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	143,592	131,824	11,768	143,592	155,360
JUDICIARY	25,617	18,351	7,266	25,617	32,883
GOVERNOR	11,460	6,729	4,731	11,460	16,191
LT GOVERNOR	2,696	2,141	555	2,696	3,251
AUDITOR	29,325	26,915	2,410	29,325	31,735
ATTORNEY GENERAL	67,751	59,642	8,109	67,751	75,860
AGRICULTURE	1,349	1,223	126	1,349	1,475
INSURANCE	73,819	59,336	14,483	73,819	88,302
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	144,266	132,436	11,830	144,266	156,096
EDUCATION	100,784	88,393	12,391	100,784	113,175
HIGHER ED	19,887	16,822	3,065	19,887	22,952
HEALTH	39,100	32,727	6,373	39,100	45,473
HIGHWAYS	182,356	156,293	26,063	182,356	208,419
LABOR	96,402	91,146	5,256	96,402	101,658
MENTAL HEALTH	---	306	(306)	---	(306)
NATURAL RESOURCES	111,234	96,651	14,583	111,234	125,817
PUBLIC SAFETY	78,875	64,230	14,645	78,875	93,520
SOCIAL SERVICES	132,806	104,909	27,897	132,806	160,703
CORRECTIONS	337	306	31	337	368
TOTAL	1,261,656	1,090,380	171,276	1,261,656	1,432,932

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

Page 14

REVENUE CASHIER	2019 CARRY-FORWARD	2017 ACTUAL	CARRY-FORWARD ADJUSTMENT	2019 ACTUAL	FIXED FY 21
LEGISLATURE	936	1,082	(146)	936	790
JUDICIARY	5,754	6,457	(703)	5,754	5,051
GOVERNOR	214	241	(27)	214	187
LT GOVERNOR	15	14	1	15	16
AUDITOR	171	196	(25)	171	146
ATTORNEY GENERAL	400	461	(61)	400	339
AGRICULTURE	222	373	(151)	222	71
INSURANCE	4	4	—	4	4
CONSERVATION	2,567	2,966	(399)	2,567	2,168
ECONOMIC DEVELOPMENT	393	764	(371)	393	22
EDUCATION	81,725	90,673	(8,948)	81,725	72,777
HIGHER ED	20,201	27,569	(7,368)	20,201	12,833
HEALTH	9,512	11,211	(1,699)	9,512	7,813
HIGHWAYS	9,979	12,210	(2,231)	9,979	7,748
LABOR	265	327	(62)	265	203
MENTAL HEALTH	20,939	24,357	(3,418)	20,939	17,521
NATURAL RESOURCES	2,667	3,183	(516)	2,667	2,151
PUBLIC SAFETY	12,247	6,629	5,618	12,247	17,865
SOCIAL SERVICES	45,738	52,956	(7,218)	45,738	38,520
CORRECTIONS	17,029	19,441	(2,412)	17,029	14,617
TOTAL	230,978	261,114	(30,136)	230,978	200,842